Senator Woolson, from the Committee on Judiciary, submitted the following report:

MR. PRESIDENT:

Your Committee on Judiciary, to whom was referred senate file No. 247, a bill for an act to amend section 488, of the Code, in relation to the use of the highway tax in incorporated towns and cities in certain cases, beg leave to report that they have had the same under consideration, and have instructed me to report the same back to the senate with the recommendation that it be amended by striking out, after the word "cities," in the third line of section 1, the words "having a population not exceeding four thousand inhabitants," and inserting in lieu thereof the words "of the second class, whether organized under a special charter or under the general incorporation law, with a population under ten thousand inhabitants"; and that, when so amended, the bill do pass.

JNO. S. WOOLSON, Chairman.

Ordered passed on file.

SENATE FILE NO. 247.]

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BY RUSSELL.

## A BILL

FOR AN ACT TO AMEND SECTION 488, OF THE CODE OF 1873, IN RELATION TO THE USE OF THE HIGHWAY TAX OF INCORPORATED TOWNS AND CITIES IN CERTAIN CASES.

Section 1. Be it enacted by the General Assembly of the State of Iowa, That section 488, of the Code of 1873, be and the same is hereby amended by adding thereto the following words: "Provided, that in incorporated towns and cities having a population not exceeding four thousand inhabitants, whenever one-third of the resident tax-payers of such incorporated town or city shall petition the trustees or council of such incorporated town or city, asking that a portion of the highway tax of such incorporated town or city may be used to aid in the construction or repair of highways outside and within three miles of the limits of such incorporated town or city, such trustees or council may, upon the presentation of such petition, order a part of the highway tax of such incorporated town or city, not exceeding twenty-

ways outside and within three miles of the limits of such incorporated town or city.